

For more information about
Division of Employment Security
Services, visit our website at
<http://www.mouitax.com>

It is listed in the telephone
directory under Employment
Security Division – State of
Missouri.

RELAY MISSOURI SERVICE:

Voice User Calling A
Hearing/Speech Impaired User
1-800-735-2466

Hearing/Speech Impaired User
Calling A Voice User
1-800-735-2966

Unemployment Insurance Facts



Missouri Department of Labor
and Industrial Relations
DIVISION OF EMPLOYMENT SECURITY

MISSOURI UNEMPLOYMENT INSURANCE FACTS

1. Effective January 1, 2008 the taxable wage base will be \$12,000.
2. The average tax rates for Missouri employers for the current and preceding calendar years are as follows:

		All Accounts	Credit Balance	Debit Balance
1998	Includes 20% increase on rate	1.75%	1.49%	6.28%
1999		1.38%	1.18%	5.25%
2000	Includes 7% decrease of rate	1.231%	1.033%	4.841%
2001		1.353%	1.130%	5.164%
2002	Includes 10% increase on rate	1.503%	1.222%	5.595%
2003	Includes 30% increase on rate	1.891%	1.463%	6.671%
2004	Includes 30% increase on rate	1.971%	1.492%	6.709%
2005	Includes 30% increase on rate*	2.087%	1.529%	7.105%
2006	Includes 30% increase on rate*	2.178%	1.712%	7.252%
2007	Includes 30% increase on rate*	2.196%	1.800%	7.150%
2008	Includes 30% increase on rate*	2.159%	1.814%	6.885%

*Employers who have been at the maximum rate for the prior two consecutive years include an additional .25% surcharge, those at maximum rate for three consecutive years include an additional .50% surcharge, those at maximum rate for four consecutive years include an additional .75% surcharge and those at maximum rate for five consecutive years include an additional 1.0% surcharge.

3. The Federal Unemployment Tax Act rate is 6.2% of the first \$7,000 paid to covered workers. Because Missouri has an approved unemployment insurance law, employers receive a credit of 5.4% making the federal rate .8%.
4. A new employer is required to pay 2.7% or its industry average rate, whichever is higher, plus applicable percentage increases/decreases for two to three years before it is eligible for assignment of a rate based on individual experience. An exception to this is the rate for a Shared Work employer. Certain employers such as governmental entities or nonprofit organizations with specific Internal Revenue exemptions from F.U.T.A. may elect to reimburse the unemployment insurance fund for benefits paid to their employees in lieu of paying contributions. This rate may be increased or decreased based on the reserve fund balance.
5. About 97.5% of nonagricultural wage and salary workers in Missouri are covered by the unemployment insurance program. Those not covered include railroad and federal government workers (who are covered under separate programs), some domestic workers, and some workers employed in family businesses.
6. Total amount of unemployment insurance benefits paid in Missouri in fiscal year ending June 30, 2007 was \$420,098,000.
7. The average weekly wage in covered employment in Missouri in fiscal year ending June 30, 2007 was \$707.34.
8. The 2007 maximum benefit amount under the Missouri Unemployment Insurance Law was \$280 per week for maximum duration of 26 weeks. The average benefit amount for the fiscal year ending June 30, 2007 was \$219.27 with an average duration of 13.8 weeks. The maximum weekly benefit amount for 2008 is \$320.
9. During fiscal year ending June 30, 2007, 31.0% of claimants exhausted the total benefit amount of their claim.
10. Total overpayments established in the fiscal year ending June 30, 2007 was \$16,450,549. During this fiscal year the Division recovered \$8,569,475 or approximately 52.1% of the amount established.
11. The number of claims denied during the fiscal year ending June 30, 2007 by issue:

All Benefit Programs

Voluntary quit	34,351
Refusal of suitable work.....	1,114
Not able or available for work	39,514
Discharge for misconduct	29,141
Other	45,372
Total	149,492